



550 Forest Avenue  
Suite 15-2  
Plymouth, Michigan 48170  
Ph: 734.207.0404 Fx: 734.207.0410

June 14, 2010

G. Eric Higginbottom  
Contract Specialist  
Center for Innovative Acquisition Development  
2200 Crystal Drive, Suite 706  
Arlington, VA 22202

Re: Corporate Tax Consultants, LLC d/b/a ACLR, LLC (ACLR) Final Proposal Revision

Dear Mr. Higginbottom:

ACLR acknowledges that discussions between the General Services Administration (GSA) regarding our proposal, submitted in response to Solicitation FCXB-F4-020002-B, have concluded. The following constitutes our Final Proposal Revision (FPR):

1. ACLR does not take any exceptions to any of the terms and conditions of the Financial and Business Solutions (FABS) Solicitation.
2. The SIN numbers proposed are 520-9 and 520-11.
3. The following schedules document our proposed services and their respective rates for the base period and related option periods. The amounts shown for 520-9 and 520-11 pertain to the base period and all option periods and amounts shown are for offsite and onsite services. The service category descriptions for each labor category are provided in Attachment A.

The GSA Industrial Funding Fee (IFF) is included the final pricing and that the IFF is applied to company sales at a rate of 0.75%. ACLR acknowledges that this fee is to be set aside for remittance to GSA on a quarterly basis.

**Corporate Tax Consultants, LLC d/b/a ACLR, LLC**

**Base Period: Offsite**

SIN	Offsite Labor Category	Year 1	Year 2	Year 3	Year 4	Year 5
520-9 520-11	Managing Principal	\$211.58	\$215.39	\$219.27	\$223.21	\$227.23
520-9 520-11	Principal	\$186.39	\$189.75	\$193.16	\$196.64	\$200.18
520-9 520-11	Director	\$161.20	\$164.10	\$167.06	\$170.06	\$173.12
520-9 520-11	Sr. Manager	\$151.13	\$153.85	\$156.62	\$159.44	\$162.31
520-9 520-11	Manager	\$100.75	\$102.56	\$104.41	\$106.29	\$108.20
520-9 520-11	Senior Associate	\$80.60	\$82.05	\$83.53	\$85.03	\$86.56
520-9 520-11	Associate (Level 3)	\$75.56	\$76.92	\$78.30	\$79.71	\$81.15
520-9 520-11	Associate (Level 2)	\$70.53	\$71.80	\$73.09	\$74.41	\$75.75
520-9 520-11	Associate (Level 1)	\$65.49	\$66.67	\$67.87	\$69.09	\$70.33
520-9 520-11	Junior Associate	\$60.45	\$61.54	\$62.65	\$63.77	\$64.92
520-9 520-11	Administrative Supervisor	\$53.40	\$54.36	\$55.34	\$56.34	\$57.35
520-9 520-11	Administrative Assistant	\$48.36	\$49.23	\$50.12	\$51.02	\$51.94
520-9 520-11	Clerical Support	\$38.29	\$38.98	\$39.68	\$40.40	\$41.12

**Option Period 1:**

SIN	Offsite Labor Category	Year 6	Year 7	Year 8	Year 9	Year 10
520-9 520-11	Managing Principal	\$231.32	\$235.48	\$239.72	\$244.04	\$248.43
520-9 520-11	Principal	\$203.78	\$207.45	\$211.18	\$214.98	\$218.85
520-9 520-11	Director	\$176.24	\$179.41	\$182.64	\$185.93	\$189.28
520-9 520-11	Sr. Manager	\$165.23	\$168.20	\$171.23	\$174.31	\$177.45
520-9 520-11	Manager	\$110.15	\$112.13	\$114.15	\$116.21	\$118.30
520-9 520-11	Senior Associate	\$88.12	\$89.71	\$91.32	\$92.96	\$94.64
520-9 520-11	Associate (Level 3)	\$82.61	\$84.10	\$85.61	\$87.15	\$88.72
520-9 520-11	Associate (Level 2)	\$77.11	\$78.50	\$79.91	\$81.35	\$82.81
520-9 520-11	Associate (Level 1)	\$71.60	\$72.89	\$74.20	\$75.54	\$76.90
520-9 520-11	Junior Associate	\$66.09	\$67.28	\$68.49	\$69.72	\$70.98
520-9 520-11	Administrative Supervisor	\$58.38	\$59.43	\$60.50	\$61.59	\$62.70
520-9 520-11	Administrative Assistant	\$52.87	\$53.82	\$54.79	\$55.78	\$56.78
520-9 520-11	Clerical Support	\$41.86	\$42.62	\$43.38	\$44.16	\$44.96

**Option Period 2:**

SIN	Offsite Labor Category	Year 11	Year 12	Year 13	Year 14	Year 15
520-9 520-11	Managing Principal	\$252.90	\$257.45	\$262.09	\$266.81	\$271.61
520-9 520-11	Principal	\$222.79	\$226.80	\$230.89	\$235.04	\$239.27
520-9 520-11	Director	\$192.68	\$196.15	\$199.68	\$203.28	\$206.93
520-9 520-11	Sr. Manager	\$180.65	\$183.90	\$187.21	\$190.58	\$194.01
520-9 520-11	Manager	\$120.43	\$122.59	\$124.80	\$127.05	\$129.33
520-9 520-11	Senior Associate	\$96.34	\$98.08	\$99.84	\$101.64	\$103.47
520-9 520-11	Associate (Level 3)	\$90.32	\$91.94	\$93.60	\$95.28	\$97.00
520-9 520-11	Associate (Level 2)	\$84.30	\$85.82	\$87.37	\$88.94	\$90.54
520-9 520-11	Associate (Level 1)	\$78.28	\$79.69	\$81.12	\$82.58	\$84.07
520-9 520-11	Junior Associate	\$72.26	\$73.56	\$74.88	\$76.23	\$77.60
520-9 520-11	Administrative Supervisor	\$63.83	\$64.98	\$66.15	\$67.34	\$68.55
520-9 520-11	Administrative Assistant	\$57.80	\$58.85	\$59.90	\$60.98	\$62.08
520-9 520-11	Clerical Support	\$45.77	\$46.59	\$47.43	\$48.28	\$49.15

**Option Period 3:**

SIN	Offsite Labor Category	Year 16	Year 17	Year 18	Year 19	Year 20
520-9 520-11	Managing Principal	\$276.50	\$281.47	\$286.54	\$291.70	\$296.95
520-9 520-11	Principal	\$243.58	\$247.96	\$252.43	\$256.97	\$261.60
520-9 520-11	Director	\$210.66	\$214.45	\$218.31	\$222.24	\$226.24
520-9 520-11	Sr. Manager	\$197.50	\$201.06	\$204.67	\$208.36	\$212.11
520-9 520-11	Manager	\$131.66	\$134.03	\$136.44	\$138.90	\$141.40
520-9 520-11	Senior Associate	\$105.33	\$107.23	\$109.16	\$111.12	\$113.12
520-9 520-11	Associate (Level 3)	\$98.74	\$100.52	\$102.33	\$104.17	\$106.05
520-9 520-11	Associate (Level 2)	\$92.17	\$93.83	\$95.52	\$97.24	\$98.99
520-9 520-11	Associate (Level 1)	\$85.58	\$87.12	\$88.69	\$90.29	\$91.91
520-9 520-11	Junior Associate	\$79.00	\$80.42	\$81.87	\$83.34	\$84.84
520-9 520-11	Administrative Supervisor	\$69.78	\$71.04	\$72.32	\$73.62	\$74.95
520-9 520-11	Administrative Assistant	\$63.20	\$64.34	\$65.49	\$66.67	\$67.87
520-9 520-11	Clerical Support	\$50.04	\$50.94	\$51.86	\$52.79	\$53.74

**520- 9 Recovery Audit Offsite Rate - 15% of amounts recovered.**

**Base Period: Onsite**

<b>SIN</b>	<b>Onsite Labor Category</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>	<b>Year 4</b>	<b>Year 5</b>
520-9 520-11	Principal	\$151.13	\$153.85	\$156.62	\$159.44	\$162.31
520-9 520-11	Director	\$136.01	\$138.46	\$140.95	\$143.49	\$146.07
520-9 520-11	Sr. Manager	\$120.90	\$123.08	\$125.29	\$127.55	\$129.84
520-9 520-11	Manager	\$90.68	\$92.31	\$93.97	\$95.67	\$97.39
520-9 520-11	Senior Associate	\$70.53	\$71.80	\$73.09	\$74.41	\$75.75
520-9 520-11	Associate (Level 3)	\$65.49	\$66.67	\$67.87	\$69.09	\$70.33
520-9 520-11	Associate (Level 2)	\$60.45	\$61.54	\$62.65	\$63.77	\$64.92
520-9 520-11	Associate (Level 1)	\$55.41	\$56.41	\$57.42	\$58.46	\$59.51
520-9 520-11	Junior Associate	\$50.38	\$51.29	\$52.21	\$53.15	\$54.11
520-9 520-11	Administrative Supervisor	\$45.34	\$46.16	\$46.99	\$47.83	\$48.69
520-9 520-11	Administrative Assistant	\$38.29	\$38.98	\$39.68	\$40.40	\$41.12
520-9 520-11	Clerical Support	\$28.21	\$28.72	\$29.23	\$29.76	\$30.30

**Option Period 1:**

SIN	Onsite Labor Category	Year 6	Year 7	Year 8	Year 9	Year 10
520-9 520-11	Principal	\$165.23	\$168.20	\$171.23	\$174.31	\$177.45
520-9 520-11	Director	\$148.70	\$151.38	\$154.10	\$156.87	\$159.70
520-9 520-11	Sr. Manager	\$132.18	\$134.56	\$136.98	\$139.45	\$141.96
520-9 520-11	Manager	\$99.14	\$100.92	\$102.74	\$104.59	\$106.47
520-9 520-11	Senior Associate	\$77.11	\$78.50	\$79.91	\$81.35	\$82.81
520-9 520-11	Associate (Level 3)	\$71.60	\$72.89	\$74.20	\$75.54	\$76.90
520-9 520-11	Associate (Level 2)	\$66.09	\$67.28	\$68.49	\$69.72	\$70.98
520-9 520-11	Associate (Level 1)	\$60.58	\$61.67	\$62.78	\$63.91	\$65.06
520-9 520-11	Junior Associate	\$55.08	\$56.07	\$57.08	\$58.11	\$59.15
520-9 520-11	Administrative Supervisor	\$49.57	\$50.46	\$51.37	\$52.30	\$53.24
520-9 520-11	Administrative Assistant	\$41.86	\$42.62	\$43.38	\$44.16	\$44.96
520-9 520-11	Clerical Support	\$30.84	\$31.40	\$31.96	\$32.54	\$33.12

**Option Period 2:**

SIN	Onsite Labor Category	Year 11	Year 12	Year 13	Year 14	Year 15
520-9 520-11	Principal	\$180.65	\$183.90	\$187.21	\$190.58	\$194.01
520-9 520-11	Director	\$162.57	\$165.50	\$168.48	\$171.51	\$174.60
520-9 520-11	Sr. Manager	\$144.51	\$147.11	\$149.76	\$152.46	\$155.20
520-9 520-11	Manager	\$108.39	\$110.34	\$112.33	\$114.35	\$116.41
520-9 520-11	Senior Associate	\$84.30	\$85.82	\$87.37	\$88.94	\$90.54
520-9 520-11	Associate (Level 3)	\$78.28	\$79.69	\$81.12	\$82.58	\$84.07
520-9 520-11	Associate (Level 2)	\$72.26	\$73.56	\$74.88	\$76.23	\$77.60
520-9 520-11	Associate (Level 1)	\$66.23	\$67.42	\$68.64	\$69.87	\$71.13
520-9 520-11	Junior Associate	\$60.22	\$61.30	\$62.41	\$63.53	\$64.67
520-9 520-11	Administrative Supervisor	\$54.20	\$55.17	\$56.16	\$57.17	\$58.20
520-9 520-11	Administrative Assistant	\$45.77	\$46.59	\$47.43	\$48.28	\$49.15
520-9 520-11	Clerical Support	\$33.72	\$34.33	\$34.94	\$35.57	\$36.21



**Option Period 3:**

SIN	Onsite Labor Category	Year 16	Year 17	Year 18	Year 19	Year 20
520-9 520-11	Principal	\$197.50	\$201.06	\$204.67	\$208.36	\$212.11
520-9 520-11	Director	\$177.74	\$180.94	\$184.20	\$187.51	\$190.89
520-9 520-11	Sr. Manager	\$157.99	\$160.84	\$163.73	\$166.68	\$169.68
520-9 520-11	Manager	\$118.50	\$120.64	\$122.81	\$125.02	\$127.27
520-9 520-11	Senior Associate	\$92.17	\$93.83	\$95.52	\$97.24	\$98.99
520-9 520-11	Associate (Level 3)	\$85.58	\$87.12	\$88.69	\$90.29	\$91.91
520-9 520-11	Associate (Level 2)	\$79.00	\$80.42	\$81.87	\$83.34	\$84.84
520-9 520-11	Associate (Level 1)	\$72.41	\$73.71	\$75.04	\$76.39	\$77.77
520-9 520-11	Junior Associate	\$65.84	\$67.02	\$68.23	\$69.46	\$70.71
520-9 520-11	Administrative Supervisor	\$59.25	\$60.32	\$61.40	\$62.51	\$63.63
520-9 520-11	Administrative Assistant	\$50.04	\$50.94	\$51.86	\$52.79	\$53.74
520-9 520-11	Clerical Support	\$36.87	\$37.53	\$38.20	\$38.89	\$39.59

4. ACLR does not have any customers with the same or comparable services proposed under the Financial and Business Solutions (FABS) Schedule that have better pricing than those offered under FABS.
5. All individuals performing services under this GSA contract meet the requirements set forth in Attachment A for their specified services.
6. ACLR travel required in the performance of services will comply with the Joint Travel Regulations, as applicable, in effect on the date(s) the travel is performed. Established Federal Government per diem rates will apply to all ACLR travel and ACLR will not use GSA city pair contracts. ACLR will not add the Industrial Funding Fee onto travel costs as stipulated in Clause C-FSS-370 CONTRACTOR TASKS/SPECIAL REQUIREMENTS (NOV 2001).
7. ACLR offers a 1% prompt payment discount for all invoices paid within 15 calendar days.
8. The negotiated annual price escalation rate for the base period and option period of the resulting contract is 1.8%.
9. ACLR has selected all commercial customers as our most favored customer. ACLR understands that should it deviate from the established pricing policies disclosed in this offer and/or disturb the relationship established during negotiations between the Government and the identified Most Favored Customer, the terms of Clause 552.238-75 PRICE REDUCTIONS (SEPT 1999) will apply. ACLR hereby agrees that it will provide the Government with all price reductions in accordance with the aforementioned clause.
10. No Other Direct Costs are proposed. ACLR understands that future Other Direct Costs will be procured using the appropriate acquisition regulations or addressed through a contract modification.
11. Neither the Government nor ACLR have excluded any items from this proposal.
12. All commercial business practices have been fully disclosed and are current, accurate and complete as of the conclusion of negotiations.
13. The contract administrator named in this contract is responsible for overall compliance with contract clauses, including Clause 552.238-74, CONTRACTOR'S REPORT OF SALES, and Clause 552.238-76, INDUSTRIAL FUNDING FEE. ACLR acknowledges that any designation of representatives to handle certain functions under this contract does not relieve the contract administrator of responsibility for compliance in these areas. Any contract compliance issues, including those concerning compliance with contract clauses, may be addressed directly to the contract administrator. ACLR's contract administrator is Christopher Mucke and may be contacted at 734.207.0404. Mr.

Mucke's facsimile number is 734.207.0410 and e-mail address is cmucke@aclrsbs.com.

14. ACLR certifies that it has an adequate and auditable recording system capable of fully supporting the type of invoices needed in ACLR's contract pricing structure as well as the submission of the IFF.

If I may be of any further assistance please contact me at 734.207.0404. Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'C. Mucke', is positioned above the typed name.

Christopher A. Mucke  
Managing Principal

## ATTACHMENT A

### ACLR LABOR CATEGORY DESCRIPTIONS:

#### **Managing Principal:**

General Education/Experience: Four-year degree in Accounting. Licensed CPA. Twenty plus years related field experience.

Technical Experience: Managing Principal with over eight years experience leading a financial and office service's corporation. Over twenty years experience in major corporation financial reviews and detailed auditing successfully negotiating multi-million dollar recoveries. Extensive experience as an expert witness in various court cases related to auditing and associated statutory and regulatory compliance.

Duties: Directly responsible for complete management of all contracts assigned to the business and ensuring high standards are achieved on all deliverables. Represents business by actively collaborating with prospective and existing clients by overseeing project management and providing technical input as required to meet and exceed contract requirements. Works directly with the complete management team to ensure client retention and a successful cost-wise relationship. Ensures that all staff personnel receive appropriate training and ongoing performance reviews to achieve maximum potential in the best interest of servicing client needs.

#### **Principal:**

General Education/Experience: Minimum of four-year degree in Accounting. Degree with ten to twelve plus years related field experience. Licensed CPA.

Technical Experience: Minimum of eight years of executive experience in the private and/or public sector or in government. Exceptional experience in business financial systems, contract management, financial reviews, and audit recoveries.

Duties: Provides the overall authority for the conduct of assigned contracting arrangements and is responsible for all work performed included in the review of task order planning, direct supervision of assigned personnel, and final review and completion of work tasking. Monitors the status of all contracts and is responsible for client communication, overall project management and the presentation of the final deliverables. Has full executive financial analysis capabilities to include accounting conformity, budget performance improvements, integrated budgets development and analysis, and forensic and recovery audits. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

#### **Director:**

General Education/Experience: Master's Degree or Bachelor's Degree and ten to twelve plus years related field experience.

Technical Experience: Minimum of eight years of executive experience in the private and/or public sector or in government. Exceptional experience in business financial systems, contract management, financial reviews, and audit recoveries.

Duties: Provides the overall authority for the conduct of assigned contacting arrangements and is responsible for all work performed included in the review of task order planning, direct supervision of assigned personnel, and final review and completion of work tasking. Monitors the status of all contracts and is responsible for client communication, overall project management and the presentation of the final deliverables. Has full executive financial analysis capabilities to include accounting conformity, budget performance improvements, integrated budgets development and analysis, and forensic and recovery audits. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

**Senior Manager:**

General Education/Experience: Master's Degree and six years related field experience or Bachelor's Degree and seven years related field experience.

Technical Experience: Concentrated experience in financial management with demonstrated management capability ability to supervise or lead financial management teams. Multifaceted executive experience in the field of financial management, business and contract accounts management, and forensic and recovery audits. Intricate experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications.

Duties: Performs direct daily oversight of all contract support operations including multiple projects and personnel at multiple locations. Provides corporate authority and responsibility to identify and commit resources needed to support all task orders. This position will also perform associated tasking of assigned Manager and Senior Associate personnel labor categories as required. May also work independently in support of a wide-range of contract tasking to support the delivery order.

**Manager:**

General Education/Experience: Master's Degree and five years related field experience or Bachelor's Degree and six years related field experience.

Technical Experience: Direct experience in financial management with demonstrated management capability ability to supervise or lead financial management teams. Executive experience in the field of financial management, business and contract accounts management, and forensic and recovery audits. In-depth working experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications. May also work independently in support of a wide-range of contract tasking to support the delivery order.

Duties: Provides direct daily contract support personnel management for one or more projects

as required in support of delivery orders. The Manager will also perform associated tasking of assigned Senior Associate and Associate personnel labor category and has directional authority over all assigned.

**Senior Associate:**

General Education/Experience: Master's Degree and four years related field experience or Bachelor's Degree and five years related field experience.

Technical Experience: Experience in the field of financial management, business and contract accounting management, and forensic and recovery audits. In-depth working experience throughout corporate budget analysis for statutory and regulatory compliance. Comprehensive knowledge of new and legacy accounting software applications.

Duties: Provides complete financial analysis to include in-depth accounting conformity, complete budget performance improvements, and invoice to contract reviews for compliance. Conducts complete auditing of contract invoicing to include forensic and recovery audits to include reports development to support recoveries. Ensures direct compliance to various government directives, statutory and regulatory requirements, and contract deliverables. Has extensive experience in business operations throughout government and corporate entities. Works as part of a team, in support of a wide-range of contract tasking to support the delivery order.

**Associate (Level 1, 2, and 3):**

General Education/Experience:

Associate (Level 1): Bachelor's Degree and one year related field experience.

Associate (Level 2): Master's Degree and two years related field experience or Bachelor's Degree and three years related field experience.

Associate (Level 3): Master's Degree and three years related field experience or Bachelor's Degree and four years related field experience.

Technical Experience: Corporate familiarity and working knowledge of integrated budgets to include direct experience in planning, formulation; and post analysis. Possesses direct experience in audit recovery and associated research to support forensic reviews. Has a direct working knowledge of task orders and associated contract deliverables.

Duties: Provides direct financial analysis to include accounting conformity and performance improvements as required. Performs in-depth audit analysis and reports development for compliance to contract, statutory and regulatory requirements. Ensures compliance to various government directives with minimal direction and has direct experience in business operations. May also work independently, or as part of team, in support of a wide-range of contract tasking to support the delivery order.

**Junior Associate:**

General Education/Experience: Bachelor's Degree or four years related field experience.

Technical Experience: Basic education or experience in the field of financial management and auditing. Can have direct experience in budget and audit management and related research requirements in the field.

Duties: Work in concert with other associates in the performance of financial management to include audit research, invoice and budget analysis, and required reports development. With minimal direction, ensures compliance to various government directives and has baseline knowledge of business operations.

**Administrative Supervisor:**

General Education/Experience: High School Diploma and six years of related field experience or Associate's degree and four years of related field experience.

Technical Experience: Experience in direct supervision and management of administrative support personnel. In-depth business computer based software experience including innate ability to support final administrative review of all deliverables, complete business schedule management, inter-office training support for specific task order direction, payroll management, and financial research requirements. Experience with JFTR travel regulations and documentation.

Duties: Directly supervises and manages all on-site and off-site administrative support personnel as required. Maintains direct control of executive level office functions, interpreting and processing all task requests ensuring appropriate staff assignment, implementing and maintaining tracking databases, and managing final review schedules. Proofs all outgoing deliverables for executive approval and summarizes incoming materials including required technical research to minimize senior staff review times. Provides direct management of all staff travel requirements maintaining schedules and ensuring JFTR requirements and associated task invoicing. Provides overall payroll management and reports processing for task invoicing. The Administrative Supervisor will also perform associated tasking of assigned Administrative Assistances and Clerical Support personnel labor categories as required.

**Administrative Assistant:**

General Education/Experience: High School Diploma and four years of related field experience or Associate's degree and two years of related field experience

Technical Experience: Corporate knowledge in business computer software including experience in supporting administrative review of deliverables, business schedule updating and tracking, and monitoring associated task order requirements. Core experience in reports preparations, developing and finalizing correspondence, and complete database management. Experienced in scheduling travel and ensuring JFTR requirements.

Duties: Performs administrative support including developing and processing correspondence,

preparing reports and databases, and maintains office filing systems. Maintains complete office schedules, processes travel requirements and tracks task order deliverables providing complete contract management as required. Handles recurring office procedures including processing routine telephone requests, mail handling, and general financial research as required. Can provide support of office payrolls and associated problem resolution. The Administrative Assistant will also perform associated tasking of assigned Clerical Support personnel labor category as required.

**Clerical Support:**

General Education/Experience: High School Diploma or equivalent. One to two years of related field experience.

Technical Experience: Basic understanding of business computer based software to support word processing, spreadsheet development, and presentation support. Has experience in basic web research including basic financial research.

Duties: Provides administrative support including typing correspondence and reports, updating databases, and maintaining office files. Supports recurring office procedures as directed including processing routine telephone requests, mail handling, appointment scheduling, report reviews, and general research in support of tasking. Assist other staff personnel in various administrative duties as assigned.